

EXHIBIT P

LBKG 2018-05-31 nr 678

Skatteforvaltningsloven

§ 49

Som senest ændret ved: **L 2013 649 § 1 stk. 1 nr. 54**

I kraft: 2014-01-01

Spørgsmål, som er afgjort af skatteankeforvaltningen, et skatteankenævn, et vurderingsankenævn, et motorankenævn eller Landsskatteretten, kan Skatteministeriet indbringe for domstolene, senest 3 måneder efter at klageinstansen har truffet afgørelse.

LBKG 2018-05-31 no 678

Tax Administration Act

§ 49

As last amended by: **L 2013 649 § 1 paragraph 1 no. 54**

Effective: 2014-01-01

The Minister of Taxation may appeal decisions issued by the tax administration, tax appeals boards, appraisal boards, motor vehicle courts or the National Tax Tribunal within 3 months of that decision.